

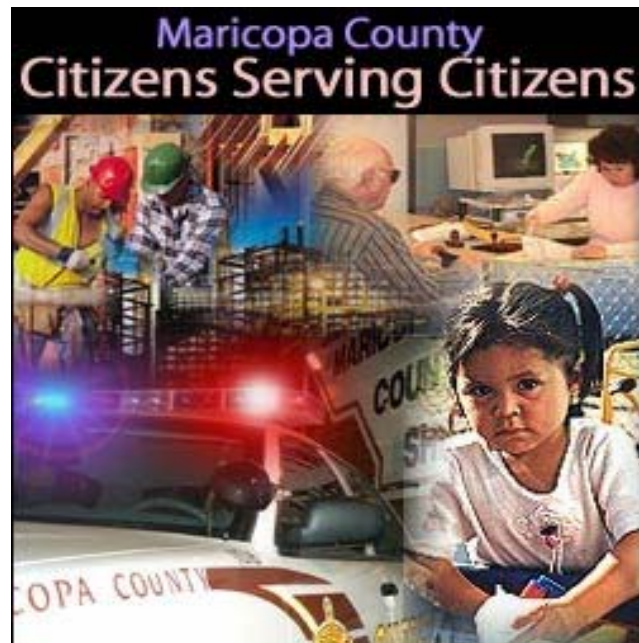


# **Internal Audit Report**

## **Managing for Results**

### **Performance Measure Certification**

July 2005



## Audit Team Members

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# Maricopa County

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July 29, 2005

Max Wilson, Chairman, Board of Supervisors  
Fulton Brock, Supervisor, District I  
Don Stapley, Supervisor, District II  
Andrew Kunasek, Supervisor, District III  
Mary Rose Wilcox, Supervisor, District V

We have completed our FY 2005 Performance Measure Certification review. The audit was performed in accordance with the annual audit plan approved by the Maricopa County Board of Supervisors. Internal Audit certifies the accuracy of performance measures to fulfill our role in the County's Managing for Results (MfR) program.

We have summarized our review of several County organizations in the attached report, which also includes results for each area. Highlights of the report include the following:

- 75 percent of the measures reviewed were certified
- FY 2005 results improved 24 percent over the previous year

If you have any questions, or wish to discuss the information presented in this report, please contact Eve Murillo at 602-506-7245.

Sincerely,

A handwritten signature in cursive script that reads "Ross L. Tate".

Ross L. Tate  
County Auditor

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# Table of Contents

|  |           |
|--|-----------|
| <b>Introduction . . . . .</b>                  | <b>1</b>  |
| <b>Summary Table–Certification Results . .</b> | <b>5</b>  |
| <b>Department Report Cards . . . . .</b>       | <b>6</b>  |
| <b>County Manager . . . . .</b>                | <b>6</b>  |
| <b>Office of Contract Counsel. . . . .</b>     | <b>7</b>  |
| <b>Office of Communications . . . . .</b>      | <b>8</b>  |
| <b>Department of Finance. . . . .</b>          | <b>9</b>  |
| <b>Office of Legal Advocate.. . . .</b>        | <b>10</b> |
| <b>Recorder’s Office . . . . .</b>             | <b>11</b> |
| <b>Treasurer’s Office. . . . .</b>             | <b>12</b> |
| <b>Detailed Department Results . . . . .</b>   | <b>13</b> |
| <b>Department Responses . . . . .</b>          | <b>34</b> |

# Introduction

## Our Certification Program

In FY 2001 the Maricopa County Board of Supervisors adopted a performance measurement initiative called Managing for Results (MfR). From the beginning, it was understood that citizens' confidence in this program required a way to validate performance data. The **Performance Measure Certification** (PMC) program was adopted to validate performance measures for County management, the Board of Supervisors, and the general public. Under the PMC program, the Internal Audit Department reviews MfR results, assigns certification ratings, and reports conclusions. Our certification program enables County leaders to rely upon reported performance measures and make informed decisions concerning government resources.

Our PMC program has earned recognition and awards from the following organizations:

- Government Finance Officers Association (**GFOA**)
- National Association of Counties (**NACo**)
- National Association of Local Government Auditors (**NALGA**)



Our certification program has been referred to as the “gold standard” of performance measurement auditing by the Governmental Accounting Standards Board (GASB). Wilson Campbell, Project Manager for GASB, said he always mentions Maricopa County’s Performance Measure Certification process whenever he addresses groups on this subject. We are gratified by this feedback.

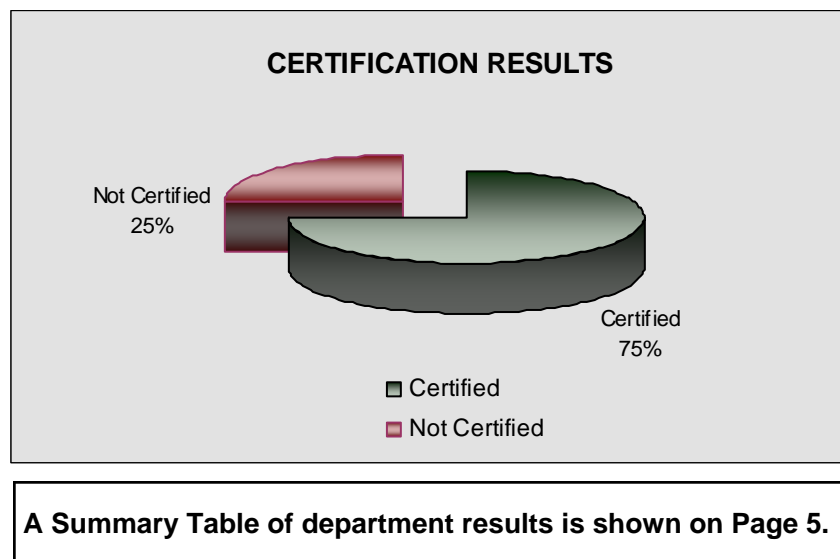
## FY 2005 Certification Results

We tested 40 MfR Key Measures from two County Departments and five County Offices. The results were:

- Certified - 26
- Certified with Qualifications - 4
- Not Certified - 10

The variation in accuracy of reported measures is high. In some departments, 100 percent of performance measures tested are certified as accurate. In other areas, none of the tested measures could be certified. Testing in other departments produced mixed results.

Measure quality has been improving slightly over the years, however, there is still considerable confusion regarding results, outcomes, and outputs. We are hopeful that the addition of the new MfR unit in OMB and the roll-out of our PMC class in FY 2006 will improve certification results.



### “Not Certified” Rating

In some cases we were not able to certify performance measures, and therefore issued a rating of “Not Certified.” “Not Certified” ratings are given for the following reasons, in order of importance:

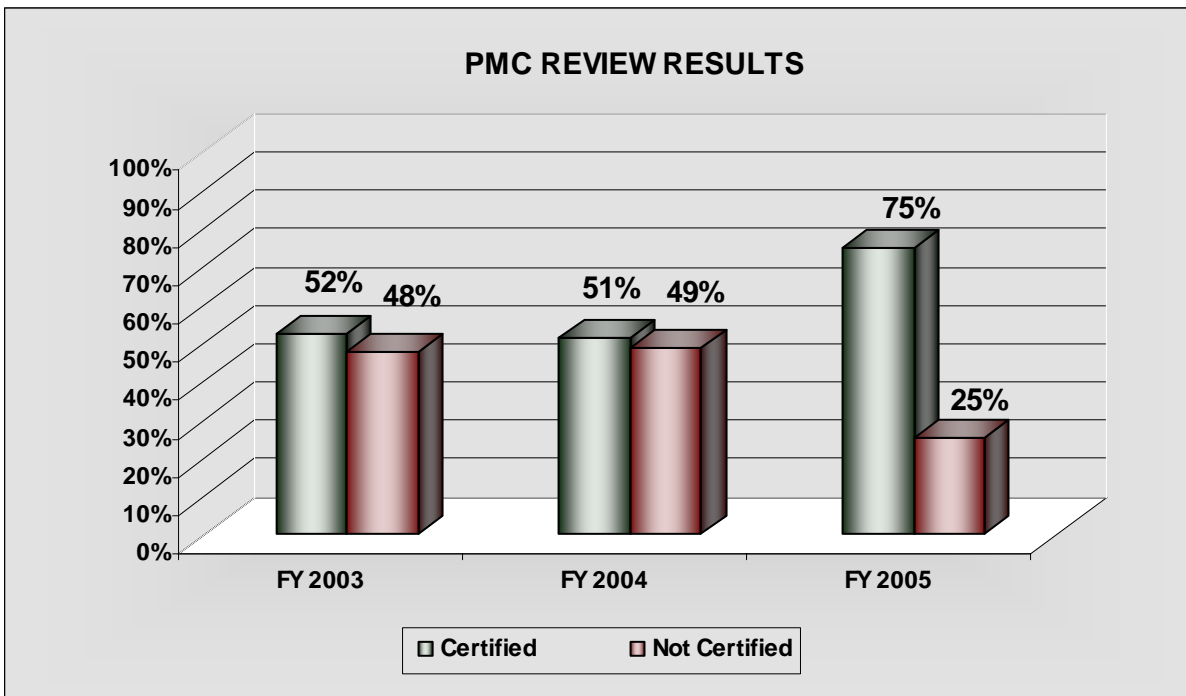
- Inaccuracy—True performance varies more than +/- 5 % from reported performance
- Factors Prevented Certification—Incomplete data or deviation from definition
- Other—Various reasons, such as failure to report (accurate) data on the County website

In FY 2005 we reported 10 performance measures as Not Certified.

## Past Trends — Certification Results

This is our fourth year of publishing certification results MfR performance measures. The chart below shows the results of testing measures over the last three years.

Overall, the average ratings for the last three years are 59 percent Certified and 41 percent Not Certified. The FY 2005 results are encouraging.



## Future Directions — PMC Review Process

Maricopa County's primary focus for auditing performance measures has been on key results measures. When the program began, the County had established 600 key measures. In FY 2004, the number of key measures totaled 509. Since the program's inception we have reviewed 168 key measures.

Since inception most departments have been reviewing and refining their strategic plans as well as measures of performance. In the future, we hope our measurement review includes the entire "family of measures," — results, outputs, demand, and efficiency.



## Certification Scope & Methodology

For each area reviewed, we judgmentally selected three or more, if available, key measures to review. We tested the accuracy of the measures, determined the reliability of the procedures used to collect data, and reported the results using one of three certification ratings shown below:

### Certification Definitions

#### **Certified**

Reported performance measurement is accurate (+/-5%)

***And,***

Adequate procedures are in place for collecting and reporting performance data.

#### **Certified with Qualifications**

Reported performance measurement is accurate (+/-5%)

***But,***

Adequate procedures are not in place for collecting and reporting performance data.

#### **Not Certified**

1) Actual performance is not within five percent of reported performance and/or the error rate of tested documents is greater than five percent

***Or,***

2) Actual performance measurement data could not be verified due to inadequate procedures or insufficient documentation. This rating is used when there is a deviation from the department's definition, preventing the auditor from accurately determining the performance measure result

***Or,***

3) Actual performance measurement data was accurately calculated but not consistently posted to the public database.

The audit was performed in accordance with Government Auditing Standards.

# Summary Table—FY 2005 Certification Results

| DEPARTMENT               | Certified | Certified<br>With<br>Qualifications | Not<br>Certified | TOTAL |
|--------------------------|-----------|-------------------------------------|------------------|-------|
| County Manager           | 5         |                                     | 1                | 6     |
| Contract Counsel         |           |                                     | 6                | 6     |
| Office of Communications |           |                                     | 1                | 1     |
| Finance                  | 4         |                                     | 2                | 6     |
| Legal Advocate           | 9         |                                     |                  | 9     |
| Recorder                 |           | 4                                   |                  | 4     |
| Treasurer                | 8         |                                     |                  | 8     |
| TOTAL                    | 26        | 4                                   | 10               | 40    |

# Department Report Cards

## County Manager

| Performance Measures<br>Summary Table  | Certified | Certified<br>With<br>Qualifications | Not<br>Certified |
|--|-----------|-------------------------------------|------------------|
| 1. Percent of citizens satisfied with County services  | ✓         |                                     |                  |
| 2. Percent of complaints / concerns responded to within three days   | ✓         |                                     |                  |
| 3. Percent of targeted bills passed, favorably amended, or defeated; low, medium, or high difficulty       | ✓         |                                     |                  |
| 4. Percent of Board of Supervisors and County Manager's Office satisfied with research activities provided | ✓         |                                     |                  |
| 5. Percent of grant dollars achieved vs. applied for   | ✓         |                                     |                  |
| 6. Percent of users satisfied with utility reports   |           |                                     | ✓                |

See pages 13-15 for more detail.

## Office of Contract Counsel

| <b>Performance Measures<br/>Summary Table</b>  | <b>Certified</b> | <b>Certified<br/>With<br/>Qualifications</b> | <b>Not<br/>Certified</b> |
|--|------------------|--|--------------------------|
| 1. Percent of contracts completed in compliance with contract terms (Capital offenses)     |                  |  | ✓                        |
| 2. Percent of contracts completed in compliance with contract terms (Non-Capital offenses) |                  |  | ✓                        |
| 3. Percent of appeals briefs completed within 45-day due date.                             |                  |  | ✓                        |
| 4. Percent of cases with disposition less than original charge (Adult Representation)      |                  |  | ✓                        |
| 5. Percent of Superior Court mental health matters concluded within 30 days                |                  |  | ✓                        |
| 6. Percent of cases with disposition less than original charge (Juvenile Adjudication)     |                  |  | ✓                        |

See pages 16-18 for more detail.

## Office of Communications

| <b>Performance Measures<br/>Summary Table</b>   | <b>Certified</b> | <b>Certified<br/>With<br/>Qualifications</b> | <b>Not<br/>Certified</b> |
|---|------------------|--|--------------------------|
| 1. Percent of Board of Supervisors, County Manager, department directors, and Public Information Officers satisfied with services provided by the Communications Office |                  |  | ✓                        |

See page 19 for more detail.

## Department of Finance

| <b>Performance Measures<br/>Summary Table</b>  | <b>Certified</b> | <b>Certified<br/>With<br/>Qualifications</b> | <b>Not<br/>Certified</b> |
|--|------------------|--|--------------------------|
| 1. Percent of customers who indicate our reports facilitate informed decision making   |                  |  | ✓                        |
| 2. Percent of customers satisfied with the Advantage financial information provided on Report Web  | ✓                |  |                          |
| 3. Percent of customers satisfied with internally prepared reports provided by the Department of Finance staff which includes Monthly Variance Report, Fund Balance Report, and Capital Project Report | ✓                |  |                          |
| 4. Percent of customers satisfied with debt related services   | ✓                |  |                          |
| 5. Percent of customers satisfied regarding the processing of various non-payment transactions   | ✓                |  |                          |
| 6. Percent of property rights / requests fulfilled   |                  |  | ✓                        |

See pages 20-22 for more details.

## Office of Legal Advocate

| <b>Performance Measures<br/>Summary Table</b>   | <b>Certified</b> | <b>Certified<br/>With<br/>Qualifications</b> | <b>Not<br/>Certified</b> |
|---|------------------|--|--------------------------|
| 1. Percent of child clients who were delinquent prior to becoming OLA clients, who avoid recidivism | ✓                |  |                          |
| 2. Percent of cases closed with disposition less than original charge                               | ✓                |  |                          |
| 3. Percent of PCR's (post conviction release) submitted within 60 days of final record receipt date | ✓                |  |                          |
| 4. Percent of variance from current annual attorney capital caseload                                | ✓                |  |                          |
| 5. Percent of variance from current annual attorney Class 2 and 3 felony caseload guideline         | ✓                |  |                          |
| 6. Percent of variance from current annual attorney Class 4, 5 and 6 felony caseload guideline      | ✓                |  |                          |
| 7. Percent of variance from current annual attorney "Other Homicide" caseload guideline             | ✓                |  |                          |
| 8. Percent of variance from current annual attorney adult appeal caseload guideline                 | ✓                |  |                          |
| 9. Percent of variance from current annual attorney child dependency caseload guideline             | ✓                |  |                          |

See pages 23-26 for more details.

## Recorder's Office

| Performance Measures<br>Summary Table   | Certified | Certified<br>With<br>Qualifications | Not<br>Certified |
|---|-----------|-------------------------------------|------------------|
| 1. Average time to return document  |           | ✓                                   |                  |
| 2. Average time to index a document   |           | ✓                                   |                  |
| 3. Percent of daily CD master reports completed within 3 work days following presentation   |           | ✓                                   |                  |
| 4. Percent of all copy requests of fewer than 10 pages completed within 1 hour and of all larger requests completed within 24 hours |           | ✓                                   |                  |

See pages 27-28 for more details.



## Treasurer's Office

| Performance Measures<br>Summary Table                                    | Certified | Certified<br>With<br>Qualifications | Not<br>Certified |
|--|-----------|-------------------------------------|------------------|
| 1. Payments posted – percent of levy collected                           | ✓         |                                     |                  |
| 2. Percent of levy collected by Lock Box (LB) facility                   | ✓         |                                     |                  |
| 3. Percent of bills correctly mailed                                     | ✓         |                                     |                  |
| 4. Back Tax Sale – percent of BTX collected                              | ✓         |                                     |                  |
| 5. Tax Apportionments – percent of levy apportioned                      | ✓         |                                     |                  |
| 6. Month-end closings – percent time month-end balance/close by due date | ✓         |                                     |                  |
| 7. Percent of cash receipts actually processed                           | ✓         |                                     |                  |
| 8. Percent of Treasurer's journal entries created by month-end           | ✓         |                                     |                  |

See pages 29-32 for more details.

# Detailed Department Results

During our review, we validated MfR data by:

- Reviewing process controls
- Identifying data used to report performance figures
- Examining source data to determine accuracy of reported figures

## County Manager

### Summary

We reviewed six key measures. We rated five of the six measures “Certified.” Key measure #6 was rated “Not Certified” because data was not available for review.

### Key Measure Testing

**Key Measure #1:** Percent of citizens satisfied with County services

Results: **Certified**

| Measure #1 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 69%  | 71%  | --         | --         | --         | --         | --         |
| Actual     | 69%  | 71%  | --         | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #2:** Percent of complaints / concerns responded to within three days

Results: **Certified**

| Measure #2 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 0    | 100% | 100%       | --         | --         | --         | --         |
| Actual     | --   | 100% | 100%       | --         | --         | --         | --         |

This measure is accurate. No data prior to FY 2004. Measure was just being implemented.

**Key Measure #3:** Percent of targeted bills passed, favorably amended or defeated; low, medium, or high difficulty

Results: **Certified**

| Measure #3 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 0    | 100% | 0          | --         | --         | --         | --         |
| Actual     | 0    | 100% | 0          | --         | --         | --         | --         |

This measure is accurate. It is somewhat unique in that the timeframe is entirely dependent upon the legislative sessions. We suggest that the County Manager's Office break this measure up into three separate measures for "passed", "favorably amended", and "defeated."

**Key Measure #4:** Percent of BOS and County Manager's Office satisfied with research activities provided

Results: **Certified**

| Measure #4 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 0    | 100% | 100%       | --         | --         | --         | --         |
| Actual     | 0    | 100% | 100%       | --         | --         | --         | --         |

This measure is accurate. No data prior to FY 2004.

**Key Measure # 5:** Percent of grant dollars achieved vs. applied for

Results: **Certified**

| Measure #5 | FY03 | FY04   | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|--------|------------|------------|------------|------------|------------|
| Reported   | 0    | 10.43% | 100%       | --         | --         | --         | --         |
| Actual     | N/A  | 10.43% | 100%       | --         | --         | --         | --         |

This measure is accurate. No data prior to FY 2004.

**Key Measure # 6:** Percent of users satisfied with utility of reports

Results: **Not Certified**

| Measure #6 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 0    | 0    | 0          | --         | --         | --         | --         |
| Actual     | N/A  | N/A  | N/A        | --         | --         | --         | --         |

No data was collected for this measure. The customer surveys were designed but never administered to any users.

**Recommendations**

The County Manager's Office should:

- A. Consider the possibility of splitting Key Measure #3 into three separate measures for "passed", "favorably amended", or "defeated."
- B. Implement the survey designed for Key Measure #6 and report results.

## Office of Contract Counsel (OCC)

### Summary

We reviewed six key measures. We rated all six measures “Not Certified.” The key measures did not have supporting documentation, adequate controls, or written procedures. Valid key measures should be established that reflect the department’s mission and goals. For key measures 3 through 6, OCC reported a different department’s results rather than their own.

### Key Measure Testing

**Key Measure #1:** Percent of contracts completed in compliance with contract terms (Capital offenses)

Results: **Not Certified**

|                |                              |
|----------------|------------------------------|
| Measure #<br>1 | FY03 Annual                  |
| Reported       | Unknown                      |
| Actual         | No verifiable data available |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure.

---

**Key Measure #2:** Percent of contracts completed in compliance with contract terms (Non-Capital offenses)

Results: **Not Certified**

|             |                              |
|-------------|------------------------------|
| Measure # 2 | FY03 Annual                  |
| Reported    | 0                            |
| Actual      | No verifiable data available |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure.

**Key Measure #3:** Percent of appeals briefs completed within 45-day due date

Results: **Not Certified**

| Measure #3 | FY03 Qtr 1                   | FY03 Qtr 2 | FY03 Qtr 3 | FY03 Qtr 4 | FY04 Qtr 1                     | FY04 Qtr 2 | FY04 Qtr 3 | FY04 Qtr 4 |
|------------|------------------------------|------------|------------|------------|--------------------------------|------------|------------|------------|
| Reported   | 0                            | 0          | 0          | 0          | 76.38                          | 58.14      | 60.53      | 68.87      |
| Actual     | No verifiable data available |            |            |            | Different department's results |            |            |            |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure. The reported FY 2004 results belong to a different department.

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**Key Measure #4:** Percent of cases with disposition less than original charge (Adult Representation)

Results: **Not Certified**

| Measure #4 | FY03 Qtr 1                   | FY03 Qtr 2 | FY03 Qtr 3 | FY03 Qtr 4 | FY04 Qtr 1                     | FY04 Qtr 2 | FY04 Qtr 3 | FY04 Qtr 4 |
|------------|------------------------------|------------|------------|------------|--------------------------------|------------|------------|------------|
| Reported   | 0                            | 0          | 0          | 0          | 89.6                           | 88.2       | 87.9       | 89.1       |
| Actual     | No verifiable data available |            |            |            | Different department's results |            |            |            |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure. The reported FY 2004 results belong to a different department.

---

**Key Measure #5:** Percent of Superior Court mental health matters concluded within 30 days

Results: **Not Certified**

| Measure #5 | FY03 Qtr 1                   | FY03 Qtr 2 | FY03 Qtr 3 | FY03 Qtr 4 | FY04 Qtr 1                     | FY04 Qtr 2 | FY04 Qtr 3 | FY04 Qtr 4 |
|------------|------------------------------|------------|------------|------------|--------------------------------|------------|------------|------------|
| Reported   | 0                            | 0          | 0          | 0          | 99.4                           | 99.4       | 100        | 100        |
| Actual     | No verifiable data available |            |            |            | Different department's results |            |            |            |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure. The reported FY 2004 results belong to a different department.

**Key Measure #6:** Percent of cases with disposition less than original charge (Juvenile Adjudication)

Results: **Not Certified**

| Measure #6 | FY03 Qtr 1                   | FY03 Qtr 2 | FY03 Qtr 3 | FY03 Qtr 4 | FY04 Qtr 1                     | FY04 Qtr 2 | FY04 Qtr 3 | FY04 Qtr 4 |
|------------|------------------------------|------------|------------|------------|--------------------------------|------------|------------|------------|
| Reported   | 0                            | 0          | 0          | 0          | 83.3                           | 84.1       | 85.7       | 83.8       |
| Actual     | No verifiable data available |            |            |            | Different department's results |            |            |            |

We were unable to validate any data. During our review, we found adequate controls were not in place. No written guidelines and procedures existed. OCC did not collect data for this measure. The reported FY 2004 results belong to a different department.

## Recommendations

The Office of Contract Counsel should:

- A. Re-define key measures that represent the department and update Strategic Plan on the EBC (official performance measure database).
- B. Ensure calculation method is consistent with key measures and that documentation supports measures results.
- C. Ensure the department director reviews measure information prior to entering results on the EBC.
- D. Create written procedures for the collection, storage, and reporting of measurement data and ensure procedures are available for reference.
- E. Train an individual in the recording and reporting of performance measures to serve as a back up for the Strategic Coordinator.

## Office of Communications

### Summary

We reviewed one key measure. We rated this measure “Not Certified.” The key measure did not have adequate supporting documentation or written procedures.

### Review Results

**Key Measure #1:** Percent of Board of Supervisors, County Manager, department directors, and Public Information Officers satisfied with services provided by the Communications Office

Results: **Not Certified**

| Measure #1 | FY02             | FY03 | FY04 Qtr1 | FY04 Qtr2 | FY04 Qtr3 | FY04 Qtr4 | FY04 TOTAL |
|------------|------------------|------|-----------|-----------|-----------|-----------|------------|
| Reported   | Nothing Reported |      |           |           |           |           |            |
| Actual     | --               | --   | --        | --        | --        | --        | --         |

We were unable to validate any data. During our review, we found adequate controls were not in place.

### Recommendations

The Office of Communications should:

- A. Re-define this key measure. There appears to be an attempt to measure four different target groups, therefore, four different measures should be established.
- B. Monitor construction of the survey questions to ensure that they measure the intended quality.
- C. Create written procedures for the collection, storage, and reporting of measurement data and ensure procedures are available for reference.
- D. Train an individual in the recording and reporting of performance measures to serve as a back up for the Strategic Coordinator.



## Department of Finance

### Summary

We reviewed six key measures. Four key measures were rated “Certified” and two were rated “Not Certified.” One of these two measures (#1) used data collected from a survey question that does not target the required information. The other uncertified measure (#6) used a calculation method that was not consistent with the measure definition.

### Review Results

**Key Measure #1:** Percent of customers who indicate our reports facilitate informed decision-making

Results: **Not Certified**

| Measure #1 | FY03                         | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------------------------------|------|------------|------------|------------|------------|------------|
| Reported   | 93%                          | 96%  | --         | --         | --         | --         | --         |
| Actual     | No verifiable data available |      | --         | --         | --         | --         | --         |

The annual management team survey question used for this measure is also used for key measure #3. (Question 512: “Overall, how satisfied or dissatisfied are you with each of these services? Our Monthly Financial Reports...” ) The percentage reported in the EBC is not the same for both measures. Data generated from the survey appears to more adequately address key measure #3.

---

**Key Measure #2:** Percent of customers satisfied with the Advantage financial information provided on the Report Web

Results: **Certified**

| Measure #2 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 95%   | 95%   | --         | --         | --         | --         | --         |
| Actual     | 94.1% | 95.3% | --         | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #3:** Percent of customers satisfied with internally prepared reports provided by the Department of Finance staff which includes Monthly Variance Report, Fund Balance Report, and Capital Project Report

Results: **Certified**

| Measure #3 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 96%   | 96%   | --         | --         | --         | --         | --         |
| Actual     | 95.5% | 95.1% | --         | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #4:** Percent of customers satisfied with the debt related services

Results: **Certified**

| Measure #4 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 96%   | 96%   | --         | --         | --         | --         | --         |
| Actual     | 95.4% | 94.8% | --         | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #5:** Percent of customers satisfied regarding the processing of various non-payment transactions

Results: **Certified**

| Measure #5 | FY03 | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|-------|------------|------------|------------|------------|------------|
| Reported   | 100% | 97%   | --         | --         | --         | --         | --         |
| Actual     | 100% | 96.7% | --         | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #6:** Percent of property / rights requests fulfilled

Results: **Not Certified**

| Measure #6 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 31%  | 77%  | 113%       | --         | --         | --         | --         |
| Actual     | 21%  | 32%  | 50%        | --         | --         | --         | --         |

We found that the method used to calculate the quarterly results did not distinguish between “new requests” and “carryover requests” from previous quarters. This method can produce erroneous percentages in excess of 100.

In addition, key measure #6 does not address the *Real Estate Program* purpose “...so that the County properties are managed in a professional manner.” This measure also does not address the *Property Management Activity* purpose “...so that the County is in a position to realize the full utilization of these Real Estate Assets.” Key measure #6 is a productivity/efficiency measure. Valid key measures should be established to reflect attainment of managing properties in a “professional manner” and the realization of “full utilization of these Real Estate Assets.”

## Recommendations

The Department of Finance should:

- A. Develop a survey question that more clearly addresses key measure #1 or consider re-writing the measure to make it more distinct from key measure #3.
- B. Consider replacing/augmenting key measure #6 with one that more validly tests attainment of the program and activity purpose. The department is currently addressing this suggestion.
- C. Re-examine the current calculation method for key measure #6 and modify to segregate current from past requests. The establishment of another measure may facilitate this. The department is currently addressing this suggestion.
- D. Re-classify key measure #6 from “Result” to “Efficiency.”

# Office of Legal Advocate

## Summary

Our review of nine key measures found controls in place with no exceptions. All nine key measures are rated certified.

## Review Results

**Key Measure #1:** Percent of child clients who are not delinquent prior to becoming Office of Legal Advocate clients, who avoid recidivism

Results: **Certified**

| Measure # 1 | FY03<br>Qtr 1 | FY03<br>Qtr 2 | FY03<br>Qtr 3 | FY03<br>Qtr 4 | FY03<br>Annual |
|-------------|---------------|---------------|---------------|---------------|----------------|
| Reported    | 100%          | 100%          | 100%          | 100%          | 100%           |
| Actual      | --            | --            | 100%          | --            | --             |

We found adequate controls in place, accurate figures reported and no exceptions in our sampled source data. This measure is accurate. Due to the volume and complexity of the data, only one quarter was tested.

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**Key Measure #2:** Percent of cases closed with disposition less than original charge

Results: **Certified**

| Measure # 2 | FY03<br>Qtr 1 | FY03<br>Qtr 2 | FY03<br>Qtr 3 | FY03<br>Qtr 4 | FY 03<br>Annual |
|-------------|---------------|---------------|---------------|---------------|-----------------|
| Reported    | 87%           | 89%           | 88%           | 94%           | 90%             |
| Actual      | --            | --            | 88%           | --            | --              |

We found adequate controls in place, accurate figures reported, and no exceptions. This measure is accurate. Due to the volume and complexity of the data, only one quarter was tested.

**Key Measure #3:** Percent of PCR's (post conviction release) submitted within 60 days of final record receipt date

Results: **Certified**

| Measure # 3 | FY03<br>Qtr 1 | FY03<br>Qtr 2 | FY03<br>Qtr 3 | FY03<br>Qtr 4 | FY 03<br>Annual |
|-------------|---------------|---------------|---------------|---------------|-----------------|
| Reported    | 88%           | 85%           | 80%           | 84%           | 79%             |
| Actual      | --            | --            | 77%           | --            | --              |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. The anticipated FY 2003 annual result was 80 percent. This measure is accurate.

●-----●

**Key Measure #4:** Percent of variance from current annual attorney capital caseload guideline

Results: **Certified**

| Measure #4 | FY04 | FY05<br>Qtr 1 | FY05<br>Qtr 2 | FY05<br>Qtr 3 | FY05<br>Qtr 4 | FY05<br>TOTAL |
|------------|------|---------------|---------------|---------------|---------------|---------------|
| Reported   | 84%  | --            | --            | --            | --            | --            |
| Actual     | 84%  | --            | --            | --            | --            | --            |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

●-----●

**Key Measure #5:** Percent of variance from current annual attorney Class 2 and 3 felony caseload guideline

Results: **Certified**

| Measure #5 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------------|------------|------------|------------|------------|
| Reported   | 8%   | --         | --         | --         | --         | --         |
| Actual     | 7%   | --         | --         | --         | --         | --         |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

**Key Measure #6:** Percent of variance from current annual attorney Class 4, 5 and 6 felony caseload guideline

Results: **Certified**

| Measure #6 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------------|------------|------------|------------|------------|
| Reported   | 11%  | --         | --         | --         | --         | --         |
| Actual     | 11%  | --         | --         | --         | --         | --         |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

**Key Measure #7:** Percent of variance from current annual attorney “Other Homicide” caseload guideline

Results: **Certified**

| Measure #7 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------------|------------|------------|------------|------------|
| Reported   | 73%  | --         | --         | --         | --         | --         |
| Actual     | 73%  | --         | --         | --         | --         | --         |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

**Key Measure #8:** Percent of variance from current annual attorney adult appeal caseload guideline

Results: **Certified**

| Measure #8 | FY04       | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------------|------------|------------|------------|------------|------------|
| Reported   | <b>60%</b> | --         | --         | --         | --         | --         |
| Actual     | <b>64%</b> | --         | --         | --         | --         | --         |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

●-----●

**Key Measure #9:** Percent of variance from current annual attorney child dependency caseload guideline

Results: **Certified**

| Measure #9 | FY04       | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------------|------------|------------|------------|------------|------------|
| Reported   | <b>26%</b> | --         | --         | --         | --         | --         |
| Actual     | <b>26%</b> | --         | --         | --         | --         | --         |

We found adequate controls in place, accurate figures reported, and no exceptions in our sampled source data. This measure is accurate. No data prior to FY 2004.

## **Recommendations**

None; for information only.

# Recorder's Office

## Summary

During our review of the Recorder's Office, we examined four key measures and rated them as "Certified with Qualifications." Two of the four measures were accurately reported, but no procedures were in place for collecting, calculating, and reporting the data. We found the other two key measures to be reported accurately for FY 2004, but inaccurately for the 4<sup>th</sup> Quarter of FY 2003, and for the annual FY 2003 time period. Concise written procedures for these latter two measures may have prevented the previous erroneous reporting.

## Review Results

**Key Measure #1:** Average time (days) to return a document

Results: **Certified with Qualifications**

| Measure # 1 | FY03<br>4 <sup>th</sup> Qtr | FY03<br>Annual | FY04<br>4 <sup>th</sup> Qtr | FY04<br>Annual | FY05<br>1st Qtr |
|-------------|-----------------------------|----------------|-----------------------------|----------------|-----------------|
| Reported    | 28.56                       | 27.2           | 13.44                       | 16.38          | 14.12           |
| Actual      | 22.33                       | 20.92          | 13.44                       | 16.37          | 12.14           |

This measure is accurate in FY 2004, but inaccurate in the 4<sup>th</sup> Quarter FY 2003 and annual FY 2003. The Strategic Coordinator recorded a monthly statistic instead of the quarterly statistic for FY 2003, but corrected this by FY 2004. The written procedures for this measure need to be simplified.

---

**Key Measure #2:** Average time (days) to index a document

Results: **Certified with Qualifications**

| Measure # 2 | FY03<br>4 <sup>th</sup> Qtr | FY03<br>Annual | FY04<br>4 <sup>th</sup> Qtr | FY04<br>Annual | FY05<br>1st Qtr |
|-------------|-----------------------------|----------------|-----------------------------|----------------|-----------------|
| Reported    | 30.08                       | 20.26          | 12.62                       | 14.04          | 12.16           |
| Actual      | 21.72                       | 18.83          | 12.62                       | 14.03          | 12.16           |

This measure is accurate in FY 2004, but inaccurate in the 4<sup>th</sup> Quarter FY 2003 and annual FY 2003. The Strategic Coordinator recorded a monthly statistic instead of the quarterly statistic for FY 2003, but corrected this by FY 2004. The written procedures for this measure need to be simplified.



**Key Measure #3:** Percentage of daily CD Master Reports completed within three work days following presentation

Results: **Certified with Qualifications**

| Measure # 3 | FY03<br>4 <sup>th</sup> Qtr | FY04<br>4 <sup>th</sup> Qtr | FY05<br>1st Qtr |
|-------------|-----------------------------|-----------------------------|-----------------|
| Reported    | 98.41%                      | 93.94%                      | 100%            |
| Actual      | 100%                        | 96.87%                      | 100%            |

Although accurately calculated and reported, no written procedures are available to ensure reliability from reporting period to reporting period.

---

**Key Measure #4:** Percentage of all copy requests of fewer than ten pages completed within one hour and of all larger requests completed within 24 hours

Results: **Certified with Qualifications**

| Measure # 4 | FY03<br>4 <sup>th</sup> Qtr | FY04<br>4 <sup>th</sup> Qtr | FY05<br>1st Qtr |
|-------------|-----------------------------|-----------------------------|-----------------|
| Reported    | 99.92%                      | 99.9%                       | 99.94%          |
| Actual      | 99.9%                       | 100%                        | 99.95%          |

Although accurately calculated and reported, no written procedures are available to ensure reliability from reporting period to reporting period.

## Recommendations

The Recorder's Office should:

- A. Re-define each key measure and document procedures for the recording, calculating, and reporting of performance measure data.
- B. Train a back-up for the Strategic Coordinator to ensure continuity of the performance measure data collection, analysis, and reporting function.
- C. Correct the annual performance data for Key Measures 1 and 2 for FY 2003. This can be accomplished with the assistance of Office of Management and Budget.

# Treasurer's Office

## Summary

Our review of eight key measures found controls in place with no exceptions. All eight key measures are rated certified.

## Review Results

**Key Measure #1:** Tax Apportionments – percent of levy apportioned

Results: **Certified**

| Measure #1 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 96.5% | 96.8% | 4.95%      | --         | --         | --         | --         |
| Actual     | 96.5% | 96.8% | 4.95%      | --         | --         | --         | --         |

This measure is accurate. At the time of the review, FY 2005 2nd Quarter data was not due to be posted to the EBC; this applies to all eight key measures reviewed.

---

**Key Measure #2:** Month-end closings – percent of time month-end balance/close by due date

Results: **Certified**

| Measure #2 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 100% | 100% | 100%       | --         | --         | --         | --         |
| Actual     | 100% | 100% | 100%       | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #3:** Percent of cash receipts actually processed

Results: **Certified**

| Measure #3 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 100% | 100% | 100%       | --         | --         | --         | --         |
| Actual     | 100% | 100% | 98.5%      | --         | --         | --         | --         |

This measure is accurate.

---

**Key Measure #4:** Percent of Treasurer's journal voucher entries created by month-end

Results: **Certified**

| Measure #4 | FY03 | FY04 | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|------|------|------------|------------|------------|------------|------------|
| Reported   | 100% | 100% | 100%       | --         | --         | --         | --         |
| Actual     | 100% | 100% | 100%       | --         | --         | --         | --         |

This measure is accurate.

---

**Key Measure #5:** Payments posted – percent of levy collected

Results: **Certified**

| Measure #5 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 96.5% | 96.8% | 4.95%      | --         | --         | --         | --         |
| Actual     | 96.5% | 96.8% | 4.95%      | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #6:** Percent of levy collected by Lock Box (LB) facility

Results: **Certified**

| Measure #6 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 38.9% | 38.4% | 4.1%       | --         | --         | --         | --         |
| Actual     | 38.9% | 38.4% | 4.1%       | --         | --         | --         | --         |

This measure is accurate.

**Key Measure #7:** Percent of bills correctly mailed

Results: **Certified**

| Measure #7 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 95.6% | 95.5% | 0          | --         | --         | --         | --         |
| Actual     | 95.5% | 94.5% | Annual     | --         | --         | --         | --         |

This measure is accurate; however, First Quarter FY 2005 information should not be reported as “0.” The “0” would have been considered “Inaccurate” and therefore “Not Certified” except for the Treasurer’s Office clarification stating, “...Data related to 2<sup>nd</sup> Quarter only,” mitigates this finding. Since the information collection is performed only in the 2<sup>nd</sup> Quarter, this measure should be changed from “quarterly” to “annual” and the reported “zero” should be changed to “annual.”

**Key Measure #8:** Back Tax Sale – percent of BTX collected

Results: **Certified**

| Measure #8 | FY03  | FY04  | FY05 Qtr 1 | FY05 Qtr 2 | FY05 Qtr 3 | FY05 Qtr 4 | FY05 TOTAL |
|------------|-------|-------|------------|------------|------------|------------|------------|
| Reported   | 49.8% | 55.6% | 0          | --         | --         | --         | --         |
| Actual     | 49.8% | 55.6% | Annual     | --         | --         | --         | --         |

This measure is accurate. First Quarter FY 2005 information should not be reported as “0.” The “0” would have been considered “Inaccurate” and therefore “Not Certified,” except for the Treasurer’s Office’s clarification comment: “Back Tax Lien Sale is conducted in February of each year. Data is relative to the third quarter only.” Since the information is collected in only one quarter (the 3rd Quarter), this measure should be changed from “quarterly” to “annual” and the reported “zero” should be changed to “annual.”

**Auditor’s Comments**

Although not within the scope of this audit, the eight key measures reviewed do not appear to align with the goals and objectives stated in the Treasurer’s Managing for Results information. We suggest the Treasurer’s Office re-evaluate the components of its strategic plan.

We also suggest the key measures pertaining to back tax sales and the mailing of tax bills be reported annually instead of on a quarterly basis, since both events occur on an annual basis. This can be accomplished with the assistance of the Office of Management and Budget.

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## **Department Responses**

**AUDIT RESPONSE**  
**COUNTY MANAGER'S OFFICE JULY 19, 2005**

**Issue #1:**

**We reviewed six key measures. We rated five of the six measures "Certified." Key measure #6 was rated "Not Certified" because data was not available for review.**

**Response:** Concur. Please see below.

**Recommendation A:** Consider the possibility of splitting Key Measure #3 into three separate measures for "passed", "favorably amended", or "defeated".

**Response:** Concur. We will implement by the end of the second quarter FY 06.

**Target Completion Date:** January, 2006.

**Benefits/Costs:** We can track bills on a more specific basis in their respective categories.

**Recommendation B:** Implement the survey designed for Key Measure #6 and report results.

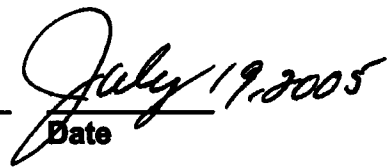
**Response:** Concur. The survey has been tested and is ready to be sent out. We should have data to report by end of second quarter FY 06.

**Target Completion Date:** January, 2006.

**Benefits/Costs:** Will be able to utilize reports more effectively and communicate information that is essential to users.

**Approved By :**

  
County Manager

  
Date



**AUDIT RESPONSE  
OFFICE OF CONTRACT COUNSEL  
MAY 17, 2005**

**Issue #1:**

**The FY05 MfR Certification issue with the Office of Contract Counsel was the lack of reporting, cross training, and procedures.**

**Response:**

Concur. The Office of Contract Counsel was unable to address this issue due to the shortness of staff.

**Recommendation A:**

**Re-define key measures that represent the department and update Strategic Plan on the EBC.**

**Response:**

With the assistance of Frances Dairman of the Public Defender's Office, the Office of Contract Counsel was able to re-define key measures and to update the Strategic Plan on EBC for FY05. OCC is currently working on updating FY04 on EBC as well.

**Target Completion Date:**

FY05 completion date 05/16/05; and  
FY04 completion date 05/20/05

**Benefits/Costs:**

Allowing County Administration to validate all departmental concerns through the reporting of the MfR data.

**Recommendation B:**

**Ensure calculation methods for each key measure are consistent with the key measures' definition and that documentation supports measures' results.**

**Response:**

Concur. To ensure that each key measures is calculated consistently, the Office of Contract Counsel prepares and MfR report from its case management database. Frances Dairman then verifies via copy for accuracy.

**Target Completion Date:**

05/04/05

**Benefits/Costs:**

Improved process, allows for verification and accuracy.

**Recommendation C:**

Ensure the department director has reviewed measure information prior to entering results on EBC.

**Response:**

The department director will review quarterly the MfR report from the case management database as well as a certification memorandum.

**Target Completion Date:**

05/04/05

**Benefits/Costs:**

Making the department director aware of caseload, which allows for educated problem solving.

**Recommendation D:**

Document procedures for the collection, storage and reporting of measurement data and have the procedures available for reference.

**Response:**

The Office of Contract Counsel has completed its procedures for MfR reporting. See attachment.

**Target Completion Date:**

05/04/05

**Benefits/Costs:**

In the event that responsibilities should shift, the policies and procedures for MfR reporting are easily accessible.

**Recommendation E:**

Train and individual in the recording and reporting of performance measures as a back up to the Strategic Coordinator.

**Response:**

Frances Dairman of the Public Defender's Office is acting as the backup for the Office of Contract Counsel until the department can create a position to assist with the reporting, collection and storage of MfR measures.

**Target Completion Date:**

05/04/05

**Benefits/Costs:**

Until a position can be created within OCC to assist with the many back-up responsibilities for the department manager, Frances Dairman who is cross-trained will provide the back up that the department currently needs.

Approved By :

Mark W. Lef  
Department Head/Elected Official

5/17/05  
Date

\_\_\_\_\_  
Chief Officer

\_\_\_\_\_  
Date

DR Smith  
County Administrative Officer

5/20/05  
Date

**AUDIT RESPONSE**  
**OFFICE OF COMMUNICATIONS JULY 19 , 2005**

**Issue #1:**

**We reviewed one key measure. We rated this measure "Not Certified." The key measure did not have adequate supporting documentation or written procedures.**

**Response:** Written procedures and adequate supporting documentation will be in place by the end of the second quarter of FY06.

**Recommendation A:** Re-define this key measure. There appears to be an attempt to measure four different target groups, therefore, four different measures should be established.

**Response:** Concur. Will work to implement four different measures targeting the four groups referenced.

**Target Completion Date:** January 2006

**Benefits/Costs:** Will enable the Communications Office to differentiate between the various target groups satisfaction level.

**Recommendation B:** Monitor construction of the survey questions to ensure that they measure the intended quality.

**Response:** Concur. Will work to establish survey questions that measure the intended quality.

**Target Completion Date:** January 2006.

**Benefits/Costs:** Will be more useful in our management decisions

**Recommendation C:** Create written procedures for the collection, storage, and reporting of measurement data and ensure procedures are available for reference.

**Response:** Concur.

**Target Completion Date:** January 2006

**Benefits/Costs:** Will provide continuity and reliability of measurement data.

**Recommendation D:** Train an individual in the recording and reporting of performance measures to serve as a back up for the Strategic Coordinator.

**Response:** Concur. Individual will be designated

**Target Completion Date:** January 2006.

**Benefits/Costs:**

Approved By :

Al Macias  
Department Head

7-25-05  
Date

David R. Smith  
County Manager

7-19-05  
Date

**AUDIT RESPONSE**  
**DEPARTMENT OF FINANCE July 19, 2005**

**Issue #1:**

We reviewed six key measures. Four key measures were rated "Certified" and two were rated "Not Certified." One of these two measures (#1) used data collected from a survey question that does not target the required information. The other uncertified measure (#6) used a calculation method that was not consistent with the measure definition.

**Response:** Concur.

**Recommendation A:** Develop a survey question that more clearly addresses Key Measure #1 or consider re-writing the measure to make it more distinct from Key Measure #3.

**Response:** Concur. The DOF is utilizing survey Question 500 "The mission of the Department of Finance is to provide financial information and services to Maricopa County government so they can effectively manage their resources. How satisfied or dissatisfied are you with how well the Finance Department fulfills its mission?" to respond to the key measure of "Percent of customers who indicate our reports facilitate informed decision-making". For the FY2005 MfR reporting, the Performance Measure has been modified to "Percent of customers who indicate our reports and services facilitate informed decision-making in the management of resources."

**Target Completion Date:** 7-21-05 - Done

**Benefits/Costs:** These minor changes will more accurately reflect the results of the Performance Measure. There is no cost associated with the implementation of the changes.

**Recommendation B:** Consider replacing/augmenting Key Measure #6 with one that more validly tests attainment of the program and activity purpose.

**Response:** Concur. The Department of Finance will be modifying the Strategic Plan to consolidate the three Activities associated with the Real Estate Program into one Activity. The Performance Measure identified during the audit, will be eliminated from the Strategic Plan.

**Target Completion Date:** Acceptance of the Department of Finance modified Strategic Plan by 9/30/05.

**Benefits/Costs:** These changes will result in fewer, but more meaningful Performance Measures with no costs involved in the implementation.

**Recommendation C:** Re-examine the current calculation method for Key Measure #6 and modify to segregate current from past requests. Perhaps the establishment of another measure may facilitate this.

**Response:** Concur. The Department of Finance will be modifying the Strategic Plan to consolidate the three Activities associated with the Real Estate Program into one Activity. The Performance Measure identified during the audit, will be eliminated from the Strategic Plan.

**Target Completion Date:** Acceptance of the Department of Finance modified Strategic Plan by 9/30/05.

**Benefits/Costs:** None

**Recommendation D:** Re-classify key measure #6 from "Result" to "Efficiency."

**Response:** Concur. The Department of Finance will be modifying the Strategic Plan to consolidate the three Activities associated with the Real Estate Program into one Activity. The Performance Measure identified during the audit, will be eliminated from the Strategic Plan.

**Target Completion Date:** Acceptance of the Department of Finance modified Strategic Plan by 9/30/05.

**Benefits/Costs:** None

|               |  |                |
|---------------|--|----------------|
| Approved By : | <u><i>Richard Lee for T. Manos</i></u> | <u>7-22-05</u> |
|               | Department Head/Elected Official       | Date           |
|               | <u><i>Sondra J. For DRS</i></u>        | <u>7-22-05</u> |
|               | County Manager                         | Date           |

**AUDIT RESPONSE**  
**RECORDER'S OFFICE JULY 19, 2005**

**Issue :**

Two of the four measures were accurately reported but no procedures were in place for collecting, calculating, and reporting the data. We found the other two key measures to be reported accurately for FY 2004, but inaccurately for the 4<sup>th</sup> Quarter of FY 2003, and for the annual FY 2003 time period. Concise written procedures for these latter two measures may have prevented the previous erroneous reporting.

**Response:**

**Recommendation A:** Re-define each key measure and document procedures for the recording, calculating, and reporting of performance measure data.

**Response:** Concur. We will be re-defining each key measure and place written document procedures for the recording, calculating, and reporting performance measure data in place to insure their integrity.

**Target Completion Date:** The documentation will be completed prior to August 31, 2005 once our vacant position has been filled.

**Benefits/Costs:** Once our vacant position has been filled, this will allow us the ability to complete the documentation process, and provide written documentation on file to assist us in the gathering and reporting of key performance measures.

**Recommendation B:** Train a back-up for the Strategic Coordinator to ensure continuity of the performance measure data collection, analysis and reporting function.

**Response:** Concur. The department plan is to train the individual who fills our vacant position as the back-up for the Strategic Coordinator.

**Target Completion Date:** We anticipate that the back-up training will occur prior to August 31, 2005.

**Benefits/Costs:** This will prevent the department from relying on one individual to perform the duties of the Strategic Coordinator should an emergency occur.

**Recommendation C:** Correct the annual performance data for Key Measures 1 and 2 for FY 2003. This can be accomplished with the assistance of the Office of Management and Budget.

**Response:** Concur. We will be working with OMB to open FY2003 in order that the corrections can be made in the County MfR system.

**Target Completion Date:** To be completed by August 11, 2005.

**Benefits/Costs:** The correction will accurately reflect our key performance measures.

**Approved By :**

  
Elected Official

7-22-05  
Date